

March 31, 2003

The Honorable C. Ann Gentry
Clerk of the Circuit Court
County of Gloucester

Board of Supervisors
County of Gloucester

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Gloucester for the period January 1, 2002 through December 31, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Prepare and File an Annual Trust Fund Report

The Clerk did not prepare and file an Annual Trust Fund Report for fiscal year 2002 as required by Section 8.01-600(G) of the Code of Virginia. When brought to the Clerk's attention, she immediately prepared and filed the report with the Court and filed a copy in the Trust Fund Order Book. The Clerk stated that the Clerk's office was relocating at the time the report was due and she inadvertently forgot to file the report.

As the Clerk has a statutory responsibility for monitoring trust funds, she should prepare and file an annual trust fund report with the Court by October 1. Also, the Clerk should file the report in the Trust Fund Order Book.

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We discussed these comments with the Clerk on March 31, 2003, and acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:kva

cc: The Honorable Thomas B. Hoover, Chief Judge
William H. Whitley, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Paul Delosh, Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Director, Admin and Public Records
Department of Accounts